PW (1944) Department.

MS SERIES.

closed
PSK.
24.5.44

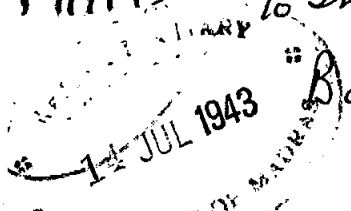
G.O. No. 535

Dated 23. 2. 44

[Despatch Abstract.]

Buildings - Taxes - Re Mary Dr. Jurge's Bungalow
Service Taxes recovered from Mr. D. A. Barker
Refund sanctioned

33299 E. G. BARTER Esq
14/7/43 c/o Imperial Bank of India
Bangalore
10-7-43



My dear Ramamurthy 2222 29-X-40

I have not received an orders on my applications made in 1939 onwards, for reduction of the service taxes on the Judge's bungalow at Bellary, but I have heard that a substantial reduction has been made with retrospective effect from July 194 this, being after I left Bellary excludes me from any benefit

If my information is correct I would like to bring to your notice that the first and chief ground for my applications was that prior to the commencement of the service taxes in (I think) 1937, part of the compound had

been taken away for the Jail Superintendent's bungalow and that I should be relieved of taxes on the parts of the compound occupied by that bungalow and to be allotted to it as a separate compound.

Its possible that this has escaped notice If not I would be obliged if you would kindly let me know the reason for an order that leaves me with the responsibility for paying taxes for over 3 years on the property occupied by the jail department

Yours sincerely

16 JUL 1943
925
P. W. D. W. Q.

E Barlow
Pub (Spl) Deptt.

AR. 14/7/43 J.K. 14-7-43

15/7/43

Pub (Spl) 3329 B/431 15/7/43

Copy of letter No.3184.M dated 12-10-43 from the Executive Engineer, .lary Division, to the Chief Engineer, (Gl.Bldgs. and A.R.P.).

Dt.Judge's Qrs. Bellary - reduction of service tax due to delimitatio of compound.
Your Memo No.2375-Ac/43-3 dated 21-8-43.

The information required is furnished below.

1. Date of commencement of construction of the quarters of the Jail Supdt is 1-9-36 (This is the date of handing over site to the contractor).

Date of completion is. 15-2-38
Date of occupation of the quarters by the Jail Supdt. is 27-3-38.

The exact date on which the demarcation took place is not known. The information if available may please be taken from the site plan of the compound of Dt.Judge's quarters which was sent as enclosure to this office No .1077 SE. dated 8-8-43.

3. As this information is not forthcoming from the Service tax register, the Supdt. Central Jail has been addressed for the same. The exact periods during which Mr.Barter ~~xx~~ occupied the quarters are as follows:-

From 3-11-37 to 19-6-38
28-1-39 to 21-6-41.

4. It seems fair to remit to Mr.Barter, as he contends in his D.O.letter dated 10-7-43 (copy communicated with your Endt.No.2375-Ac/43-1 dated 27-7-43) that portion of the service taxes that relates to the compound occupied by the Jail Supdt.'s quarters. A statement showing the amount of tax calculated on the extent of land alienated to the Jail Supdt.'s quarters and refundable to Mr.Barter is attached herewith for perusal. The amount to be refunded has been calculated from 9-2-38 which is the ate from which the Service taxes were introduced and for the periods Mr. arter was actually occupying the Dt.Judge's Bungalow.

The exact amount of the proposed refund, to be recovered from the Jai upd t. will be intimated on receipt of information called for from him. Vide para 3 above).

Extent of Judge's Residence · 95.00 acres.
alue per acre as per revaluation of 1937. Rs.750/-.
xtent of land alienated to Jail Supdt.'s qrs. 6.52 acre
ost of 6.52 acres at 750/- per acre. Rs.4890/-
ental value at 6% 4890 x $\frac{6}{100}$ i.e. $293\frac{40}{100}$ or 293/-

efund due to the Dt.Judge:
Water and drainage tax at 6½% 293 x $\frac{13}{200}$ = $19\frac{9}{200}$

Scavenging tax at 1½% 293 x $\frac{3}{200}$ = $4\frac{79}{200}$

Total service taxes per annum. $23\frac{11}{25}$

Monthly rate. Rs.2/- nearly.
Amount due for refund from 9-2-38 to 28-2-38. 20 days. *Date of com-
1-3-38 to 31-5-38. ... 3 months. mencement of
1 to 19-6-38. ... 19 days. service taxe
1-2-39 to 31-3-41. ... 2 years and 2 months.
Total. ... ... 2 years, 6 months & 13 days. Rs.60-14
Rates of taxes revised with effect from 1-4-41.
Water & drainage at 7% works to 293 x 7/100 20-51/100
Lighting tax at 1%. 293 x 1/100 2-93/100
~~xxxx~~Scavenging tax at 2% 293 x 2/100 5-86/100
Annual tax. ... 29-3/10
Monthly rate 29-5-0/12 2-7-0 approximately.
1.4-41 to 31-5-41. ... 2 months
1 to 21-6-41. 21 days
Total. 2 months and 21 days.

~~xxx~~ for refund to Mr.Bar

Government of Madras

PUBLIC (SERVICES) DEPARTMENT

G.O. No. 1665, 13th October 1936

Public Services—Subordinate Services—Madras Ministerial Service—Special vernacular test for candidates of the Muhammadan, Anglo-Indian and Parsee communities—Special rules—Amend[illegible]

READ—the following paper:—

G.O. No. 1668, Public (Services), dated 13th October 193[illegible]

Order—No. 1665, Public (Services), dated 13th October 1936.

The following notification will be published in the *Fort St. George Gazette*:—

NOTIFICATION.

In exercise of the powers conferred by rule 44 of the Civil Services (Classification, Control and Appeal) Rules, the Local Government hereby make the following amendment to the special rules to regulate the method of recruitment, the conditions of service and the pay and allowances of the Madras Ministerial Service, published with Public (Services) Department Notification No. 101, dated the 19th June 1931, at pages 883 to 893 of Part I of the *Fort St. George Gazette*, dated the 14th July 1931, as subsequently amended:—

AMENDMENT.

(1) For the proviso to clause (i) of sub-rule (*g*) of rule 5 of the said rules, the following proviso shall be substituted, namely:—

"Provided that this clause shall not apply to the selection for admission to the service of a candidate belonging to the Muhammadan, Anglo-Indian or Parsee community, but every such candidate who is selected for admission to the Service shall unless he possesses an adequate knowledge of the vernacular language, or of one of the vernacular languages, of the district in which he is employed, pass within the prescribed period of probation the translation test for ministerial officers conducted by the Madras Public Service Commission in such vernacular language or in one of such vernacular languages, as the case may be", and

(2) to the same clause, the following Explanation shall be added at the end, namely:—

"*Explanation.*—A candidate shall be deemed to possess an adequate knowledge of a vernacular language within the meaning of this clause—

(i) if he has obtained in such language either in Group A or in Group C of the Secondary School-Leaving Certificate Examination, a percentage of marks not being less than the percentage prescribed for his community in Schedule II to the general rules for Subordinate Services; or

(ii) if he has obtained a pass in such language in an examination which is accepted by the Commission to be equivalent to, or higher than, the Secondary School-Leaving Certificate Examination; or

(iii) if such language is his mother-tongue and he is certified by the Collector of the district or the Revenue Divisional Officer of the division in which he is employed as being able to talk fluently in it, to read manuscripts on official subjects written in that language without difficulty, and to write in that language."

By order of the Governor in Council)

G. T. BOAG,
Acting Chi[illegible]

To all Heads of Departments (including Collectors and District Judges).
" the Departments of the Secretariat (all sections).
" the Secretary, Madras Public Service Commission (with C.L.) with reference to correspondence ending with his letter No. 1130-A/35, dated 17th July 1936.
" the Accountant-General.
" the Superintendent, Government Press, for publication and issue of correction slip to Volume II of the Madras Services Manual.

Copy of letter No.3863.M dated 29-12-43 from the Exe.Engr. Bellary Div: to the Chief Engineer, P.W.D.(Genl.Bldgs. and A.R.P.), Madras.

Ref: Your Memo No.2375-Ac/43-3 dated 21-8-43 and subsequent correspondence re: Dt.Judge's Qrs. Bellary - Reduction of service taxes due delimitation of compound.

The amount of service taxes refundable to Mr.E.G.Barter as per statemen sent as enclosure to my letter No.3184 M.,dated 12-10-43 is Rs.67/- round off to the nearest rupee. Out of this sum, a sum of Rs.64/- is recoverab from the Jail Superintendent as per details furnished below.

Name of Jail Supdt.	Period of occupation of Jail Supdt.'s qrs.	Amount.	Remarks.
1.Capt.B.M.C.I.Dall.	27-3-38 to 19-6-38.	Rs.6/-	Mr.Barter commenced payment to taxes fro 9-2-38 but the Jail Supdt.commenced occu pation of his qrs from 27-3-38.
2. do.	28-1-39 to 24-5-40.	Rs.32/-	Mr.Barter did not occupy the qrs.from 20-6-38 to 27-1-39
3.Mr.I.D'Cruz.	2-6-40 to 4-1-41.	Rs.14/-	Jail Supdt.'s qrs. were not occupied fr
4.Mr.E.V.Casey.	10-1-41 to 31-3-41 & 1-4-41 to 21-6-41.	Rs.12/-	25-5-40 to 1-6-40 an 5-1-41 to 9-1-41.
	Total.	Rs.64/-	

The Jail Supdt. reports that Capt. B.M.C.I.Dall has retired and th his address is not known. Mr. I.D'Cruz is now working as Supdt.Dt.Jail, Madura and Mr.E.V.Casey is Supdt.Central Jail,Vellore. I am addressing these two persons separately for payment of taxes due by them.

Government of Madras

PUBLIC (SERVICES) DEPARTMENT

G.O. No. 697, 7th April 1936

Public Services—Promotion from lower to higher category of persons without substantive appointments—Pay in the higher category—Rule introduced in G.O. No. 962, Public (Services), dated the 11th September 1934, not to affect pay of those who had been acting before that date.

Order—No. 697, Public (Services), dated 7th April 1936.

The question has been raised whether the amendment to the old general rules for subordinate services introduced in G.O. No. 962, Public (Services), dated the 11th September 1934, would affect the pay in the upper division of lower division clerks without any substantive appointments who were officiating in the upper division on the date of issue of the above amendment. Before that date lower division clerks without any substantive appointment were, on officiating promotion to the upper division, eligible to draw the pay of the upper division; Fundamental Rule 30 operated only to restrict the pay of substantive holders of lower division posts promoted to act in the upper division, where promotion to the upper division post did not involve the assumption of duties and responsibilities of greater importance than those attached to the lower division post. The amendment introduced in G.O. No. 962, Public (Services), dated the 11th September 1934, was not intended to have retrospective effect and it will not therefore deprive persons who were officiating in the upper division on that date and who were till then in receipt of officiating pay in that division of such officiating pay.

(By order of the Governor in Council)

C. F. BRACKENBURY,
Chief Secretary.

To the Departments.
,, Heads of Departments.
,, Accountant-General, through the Finance Department.

C.F. 98.

P.W. DEPARTMENT.

REMINDER. _____ *Branch.*

TO THE C.E. Kyneton A.R.P.

3 JAN 1944

I ~~have the honour to invite~~ am directed to invite attention to your or~~dnance~~

No. 2375 Rel 43-21, dated 27-12-43 and 65

~~to request that the reply to it may be expedited~~ request that this reminder may be returned ~~forthwith~~ with information as to—

(1) the stage at which the matter now is,

(2) the date by which a reply may be expected, ~~and~~

~~(3) the circumstances which have caused the delay.~~

Advance P.W. Instr. Signature.

Station Kyneton Assistant Engr Designation

Dated 4/1/44

SUBJECT. Old Cellars

Ot Judges Residence, Bellary. Demolition.

C.F. 98.

REPLY. 6840/44-1 13/1/44

To The Secretary to Govt
Public Works Dept

H 308
15 JAN 44

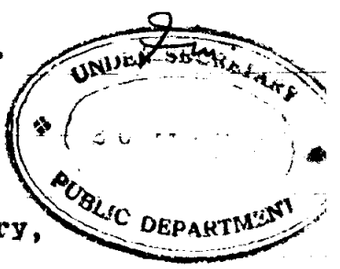
A reply to the Govt reference in
Secret letter No
SP 2375 Rc/43-4 dated 11th January 1944.
3-19
ante ~~It may please be expedited~~.

Yours faithfully
for Chief Engineer etc.
WD
11/1 (General Sec'y to Govt)
11-1-44.

These are Capt. B.M.C.S. Dell Mr. J. Diniz and Mr. E.V. Casey. Of these, Capt. Dall has retired and the amount due from him viz Rs 38 will presumably have to be written off. The other two officers have been addressed by the E.E. for the payment of the sums due from them viz Rs 14/- and Rs 12/- respectively. For orders whether the C.E.'s proposal will be approved.

The file may be sent to Pub.(Spl)., Home & Fin. for remarks.

Public (Spl) Dept.



The note from p.1 ante which sets out a brief history of the case and the points for orders may be read. Secretary, P.W.D. is in favour of accepting the C.E's recommendation i.e. point (b) on p.2 ante. For orders whether this Department may agree.

27/1/44 27.1.44

Recommendation regarding No 1 but as regards the Jail Supts all these buildings were over 3 years ago even 5 years ago. I would return them hand-bound & let them rest

27/1/44

Please see the notes from p 1 ante. The file has been sent to this Dept with reference to the question of recovery of rent from the Jail superintendents concerned in respect of portion of land measuring 0.52 acres, included in the compound of the jail superintendents quarters at Bellary — Vide Chief

Engineer's proposal at B on pp 13-14 of Bdle. The P.W. Dept's note at A: on p 2 ante and B on pp 12-13 ante. The orders whether this Dept may agree with the views of the Chief Secy at C on p 3 ante and suggest waiver of recovery of the tax from the Jail Superintendents concerned.

After orders are passed, the case may be put up to the Finance Dept

Home no 2751C-1 3/2/44

31/1/44

Finance (Exp-B)

The question for consideration is whether Mr. Barter, District Judge, Bellary should be given a refund of the service tax paid by him for the 6.52 acres of land excised from the compound of the District Judge's residence and utilised as compound of the Jail Superintendent's quarters for the actual period he occupied the District Judge's residence i.e. from 9-2-38 to 19-6-38 and from 28-1-39 to 21-6-41. The site for the construction of Jail Superintendent's quarters was handed over to the Contractor on 1-9-36 and the building was completed on 15-6-38. The quarter was occupied by the Jail Superintendent on 27-3-38. The C.E. has recommended that the service tax paid by Mr. Barter for the 6.52 acres ~~for the period occupied by him~~ viz., Rs 67-7-0 may be refunded and that a total of Rs 64 may be recovered from the Jail Superintendents who occupied the quarters from 27-3-38 to 14-7-41. The P.W.D. ~~recommend~~ the C.E's proposal. The Public Department recommend the refund of the amount to Mr. Barter ~~only~~ but suggest that the liability of the Jail Superintendent which arose over 3 years ago ~~and as such~~ may be considered ~~to be~~ time-barred.

para 3 p 13 C

SECRETARY TO GOVT. 3 FEB 1944 FINANCE DEPARTMENT

p 17 C F

p 19 C F

p 3 ante

C. SECTION

Sal

2. It is submitted that as pointed out by the Chief Secretary, the liability of Jail Superintendents arose 3 or 4 years ago and it is not worth while recovering amount of service tax due from them. Finance may agree with the view of Chief Secretary to waive the recovery ~~km~~ of the amount. As regards the refund to Mr. Barter it seems reasonable that the amount that was taken in excess from him viz Rs 67-7-0, should be refunded to him as suggested by the Chief Engineer.

p 3 ante

See p 19 C F

p 3 ante

p 13 C

1159

9.2.44

9.2.44.

P.W.D.

Fin U.O. 4848 Exp

10.2.44

Yr. 16.2.44. R. 23.2.44

A draft order is submitted

15-2-44

15-2-44

A4 SNR 22/2/44

Taxes - Bellary - Quarters of the Dt. Judge
Delimitation of compound - Reduction of
service taxes with retrospective effect

From Mr E.G. Barker D.O. dated 10.7.43
D.O. to the CE (Gl. BOARP.) issued as No. 125 C/43-1 dt 23.7.43.
From the CE (Gl. BOARP.) No. 2315 Ac/43-2 dt 11.1.44.

The quarters of the Dt. Judge at Bellary had a big compound of 83.98 Ac (taking originally 95.14 Ac) from the date of its construction (1912) and rent (inclusive of taxes) was being received from the occupants on that basis. Since 1938 a portion of the compound (then completed at 12 Acres) was set for the construction of quarters for the Superintendent of the Bellary jail, those quarters being completed on 15.2.1938 and occupied from 27.3.1938. The orders regarding separate recovery of service taxes from all occupants of Govt residences being given effect to from 9.2.38, the question of delimiting the compound of the Dt. Judge's quarters in question, with a view to subsequently reduce service taxes payable by the occupant, was taken up in 1940 and orders issued in GO No. 1726 PW dt 19.7.41. Under these orders the total area of 83.98 Ac. was required to be divided up as follows:

	Ac.
Compound of the residence of the Dt. Judge	35.39
Jail Superintendent	6.52
Vacant area to be reserved for grazing	42.07
Total	83.98

The local PWD officials appear to have given effect to the orders from the date of the GO i.e. from 14.7.41.

2. Mr E.G. Barker who was Dt. Judge Bellary from a date prior to 9.2.38 and occupied the Dt. Judge's bungalow from 9.2.38 to 19.6.38 and from 28.1.39 to 21.6.41 has been contending from Feb 1940 that he is entitled to reduction in the amount of service taxes paid by him in respect of

fact residence. Since he vacated the quarter before 16.7.41, he has not got any refund. With ref to his 2a on pp 1-2 ante the E.E. has raised the question whether remission is to be given to Mr Barton either

(a) by giving effect to the delimitation from 9.2.38 i.e. by restricting recovery of service taxes to 35.39 Ac from that date; or

(b) by allowing from that date only rebate on the 6.52 Ac finally allotted to the jail Supdt Rs.

The CE recommends the latter course and also the collection of the service taxes which is recoverable by the jail Supdt Rs from the several occupants of the quarters privately

3 It may be mentioned in this connection that some retrospective effect to the orders in GO No 1726 PW Spl(P) 41 was intended, though no specific mention about it was made in the GO, the reason for the omission being that the CE had already on 24 Feb instructed the E.E. to refund to Mr Barton the service taxes on the extent of 19.19 Ac originally taken up for the jail Supdt's quarters according to the GO then issued only 6.52 Ac of land would be annexed to those quarters and an extent of 4.87 Ac would be leased out for grazing. If suggestion (a) in para 2 above were to be adopted Mr Barton will have to be given a refund of about Rs 500 out of the service taxes already recovered from him and paid to the Municipality. While a portion of this amount viz Rs 64 could be set off against recoveries from the present Jail Supdt who occupied the jail quarters between 27.3.38 and 21.6.41, the balance of about Rs 436 is not likely to be made good by the Municipality on the ground that GO No 1726 PW Spl(P) 41 had specifically no retrospective effect. If the CE's proposal to adopt course (b) is to be accepted a sum of Rs 167-7-0 would be refundable to Mr Barton and a total of Rs 64 will be recoverable from the present jail supdt who occupied the jail quarters between 27.3.38 and 21.6.41

Vide pp 65-66 ante and notes on pp of GO at

* Working sheet (I)

Vide p. 19 ante

R

p. 19 ante

37
2L

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT :— Buildings - ~~Road~~ Taxes - ~~Public~~ Dt. judge's bungalow - Exemption ~~sanctioned~~ recommd from Mr. E. G. Barlee I.C.S. (Rtd.) Sanctions

READ AGAIN ..... , dated ..... 19 .....

2 | M 107-108 " " Govt No. 1726 P.W. | 14.7.1941 " | 1941

READ *ALSO* :—

1-2 cf No. 925 C/43 From the Mr E.G. Barlee I.C.S , No. Nil , dated 10.7.1943

pp 3-4 cf " ..... To " the CE (G.B.&R.P.) No. 925 C/43 dt " 23.7.1943

pp 13-14 cf " ..... From ..... No. 2375 Mc/43-4 " 11.1.1944

Order ~~Resolution~~ Ms. ~~Rout.~~ No. 535 , dated 23/2/44 19 44

The Govt. are pleased to sanction the refund to Mr. E. Barlee I.C.S. (Rtd. Dt. judge) of a sum of Rs 67-7-0 (Rs sixty seven and annas four) leaving

surplus taxes paid by him as District Judge Bellary for an
6.52 Ac of land excised from the compound of his official residence
at Bellary and utilized as a compound of the jail Superintendent's
quarters adjoining it for the periods 9-2-38 to 19.6.1938 and
28.4.39 to 21.6.1941.

2. The CE's proposal to collect the corresponding taxes B on pp 13-14 of
amounting to Rs 64 (Rs Sixty four)
from the officers who occupied the jail Superintendent's Qrs
during these periods is not approved as the claim is
time barred. The recovery of
the amount is therefore waived.

15.2.1944

15.2.1944

CS's note on
p.3 N/ + Diagram
2 pp. rel. papers
at M/s p.4 N/

To the CE (for Board)
" " Agl Revn Dim.

To M. E.G. Barlee Esq Ict
C/o Imperial Bank of
India Bangalore
copy to the Public Dept

E. G. BARTER Esq ICS (Retd.)
c/o Imperial Bank of India
Bangalore

27-7-44

37660
28.7.44

My dear Brown → PP 27-28 ✓

G.O. No 585 of 23-2-44 ordered payment to me of Rs 67-7-0- It required some correspondence to discover who had to make the payment, & at last on 14-6-44 the Executive Engineer Bellary Div undertook to make the payment on my applying him with a receipt for the amount.

I dispatched the receipt to him on 18-6-44- As payment was not made, I sent a personal reminder to the E.E. (A Narasimha Rao) by registered post on 13-7-44. that has elicited no reply.

I would be obliged if you would take the matter up and have payment made without further delay.

Yours sincerely

SECRETARIAT GOVERNMENT 29 JUL 1944 WORKS-II BRANCH

Pub(s/p) Dept 1201/28-7

P.W.D. W.O. 29.7.44 Pub(s/p)d.w.o. 37660/44-1

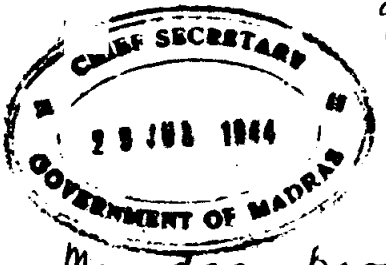
Endst No. 12019/74-

Referred to the C.S.
for very early remarks

Asstt. Secretary to Govt.
31/7/1974

C: S/(Sri BHAR.P)
(To be returned with reply)

E. G. BARTER Esq.
C/o Imperial Bank of India
Bangalore
28-7-44



My dear Bron

No action is required on my letter of 27-7-44 as the E. E's belated reply has jus been received

Planter

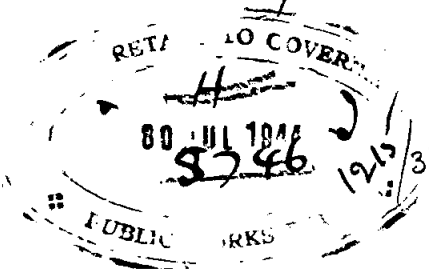
Yours sincerely

E Barter

P. W. D

P.W.D No.

29.7.44



Lodged
31.7.44
31.7.44